



Iowa Department of Corrections Response

Justice System Appropriations Subcommittee

January 25, 2016

Question: When equipment is taken from the old Ft. Madison penitentiary, either to be sold or used by another DOC facility, how is that accounted for in the system? Is there revenue going to DOC, or DAS?

Response:

- a. The Department of Corrections (DOC) has policies for fixed assets costing \$5,000 or more ([AD-FM-07-Fixed Assets Accounting](#)) and inventory control that includes disposal or transfer of items ([AD-FM-05 Inventory Control](#)). Fixed assets transferred between Institutions are deducted from the sending and added to the receiving facility's fixed asset listing.
- b. Fixed assets are subject to audit and the value is recorded in the GAAP package. Disposal of any fixed asset is subject to Department of Administrative Services (DAS) procedures. Surplus property is posted to the website [GovDeals.com](#). Receipts from any sales are deposited into the State General Fund.

Contact: Michael Savala (Michael.Savala@iowa.gov), (515-725-5715)